

Unions Are Not Progressive When It Comes to Their Members

By Rebekah Paxton

State and national teachers unions have long backed a progressive taxation system, under which those who earn more pay income taxes at a higher rate. For more than half a century, labor unions have made repeated attempts to get rid of Massachusetts' flat state income tax. This past year, unions were part of a coalition that backed a failed initiative to create a graduated income state income tax by increasing rates on individuals with annual incomes above \$1 million.¹ The Massachusetts Teachers Association (MTA) was the top contributor to the graduated income tax effort, by itself providing 37 percent of the campaign's funds.²

So if implementing a graduated state or national income tax is such a priority, why is it that the union dues paid by members are not progressive at all?

Pioneer Institute's "Where Do Teacher Union Dues Go?" study surveyed 19 local unions affiliated with the MTA and the National Education Association (NEA). Of the 164 local MTA affiliates, only 19 made annual dues information publicly available. In this sample of local union organizations, individual members pay anywhere from \$741 to \$911 in dues that go to local, state, and national associations.

Teacher salaries are determined by local union contracts, and vary from district to district. A "step" system provides teachers with an array of salary possibilities based on education level and years of teaching experience, among other variables. This leads to a range of annual salaries within a school system; they can be as high as \$117,000 in Wayland, or as low as \$41,000 in Northampton.

While this graduated system based on education and experience is used to determine a teacher's salary, unions do not use a similar sliding scale to determine the dues teachers pay. All members of a local union pay the same dues irrespective of salary. In addition, all teachers paid \$494 in membership dues to the MTA and \$192 to the NEA for the 2018–2019 academic year.

The following chart compares the minimum salary (bachelor's degree with no prior experience), average district salary (according to state Department of Elementary and Secondary Education school district profiles), and maximum salary for 17 districts.

While teachers with more experience and education may find themselves farther up the step ladder in terms of salary, those who start out with bachelor's degrees under current active contracts make as little as \$40,000–\$49,000 in their first several years, according to data from the

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17 districts surveyed here. The five districts with the lowest minimum salaries (for teachers with a bachelor's degree, no prior experience, and on the first step of the salary schedule)

The philosophy of progressive income taxation asserts that those in higher income brackets should pay a higher percentage of their earnings in taxes.

are: Northampton (\$40,930, 2018–19), Abington (\$40,974, 2017–18), Methuen (\$41,111, 2017–18), Somerset (\$42,514, 2018–19), and Dracut (\$42,587, 2016–17). The maximum salaries attainable in these districts according to their schedules are: \$75,251 (Northampton), \$88,230 (Abington), \$89,961

(Methuen), \$73,345 (Somerset), and \$78,868 (Dracut). Yet for each respective local teacher union, members pay the exact same local, state, and national annual dues, whether they make \$40,000 or double that.

The highest maximum salaries in the local union organizations analyzed here are \$117,190 (Wayland), \$110,233 (Westwood), \$98,025 (Nauset), \$94,235 (Hudson), and \$92,799 (Framingham). While local dues may differ slightly between local union associations, a teacher who is paid \$117,190 from Wayland and another who earns \$40,974 from Abington pay the same membership dues to the affiliated state (MTA) and national (NEA) teachers unions. The following chart displays

the same local unions and their minimum and maximum salaries, along with a comparison of membership dues as a percentage of pre-tax salary.

The philosophy of progressive income taxation for which many labor unions, including teacher unions, advocate expressly asserts that those in higher income brackets should pay a higher percentage of their earnings in taxes. Applied to membership dues, this philosophy would require teachers making higher salaries to pay proportionally higher membership dues. In reality, all teachers within a district pay the same local, state and national dues.

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Figure 2 shows that for teachers making the minimum salaries prescribed by local union contracts, respective annual membership dues make up 1.6 to 2.1 percent of their pre-tax salary. For those making maximum salaries, membership dues make up just 0.7 to 1.2 percent. In Wayland, for example, a teacher who makes the minimum salary of \$48,645 spends 1.7 percent of pay on membership dues. A teacher making the maximum \$117,190 spends only 0.7 percent on dues. This means the lowest-paid teachers have more than double the dues burden of the highest paid teachers—about 140 percent higher.

Figure 1. A comparison of minimum possible, average, and maximum possible salaries for 17 local teacher union members³

Local association	Minimum possible salary (Bachelor's)	District Average Salary ⁴	Maximum possible salary	Year effective
Dracut Teachers Assoc.	\$42,587	\$71,600	\$78,868	2016–2017
Framingham Teachers Assoc.	\$46,384	\$78,674	\$92,799	2016–2017
Abington Educ. Assoc.	\$40,974	\$79,107	\$88,230	2017–2018
Methuen Educ. Assoc.	\$41,111	\$76,830	\$89,961	2017–2018
Clinton Teachers Assoc.	\$44,593	\$78,461	\$81,954	2017–2018
Springfield Educ. Assoc.	\$44,879	\$64,844	\$72,800	2017–2018
Marblehead Educ. Assoc.	\$46,313	\$74,936	\$85,938	2017–2018
Westwood Teachers Assoc.	\$48,224	\$92,716	\$110,233	2017–2018
Northampton Assoc. of School Employees	\$40,930	\$61,711	\$75,251	2018–2019
Somerset Teachers Assoc.	\$42,514	\$73,544	\$75,345	2018–2019
Grtr. Lowell Tech. HS Teachers Org.	\$45,768	\$82,096	\$91,913	2018–2019
Haverhill Educ. Assoc.	\$46,135	\$69,043	\$81,737	2018–2019
Barnstable Teachers Assoc.	\$47,228	\$77,135	\$91,372	2018–2019
Hudson Educ. Assoc.	\$47,551	\$74,760	\$94,235	2018–2019
Nauset Educ. Assoc.	\$47,601	\$84,409	\$98,025	2018–2019
Arlington Educ. Assoc.	\$47,777	\$70,251	\$91,378	2018–2019
Wayland Teachers' Assoc.	\$48,645	\$96,103	\$117,190	2018–2019

Figure 2. A comparison of local minimum and maximum salaries with total annual union dues as a share of their pre-tax salary.

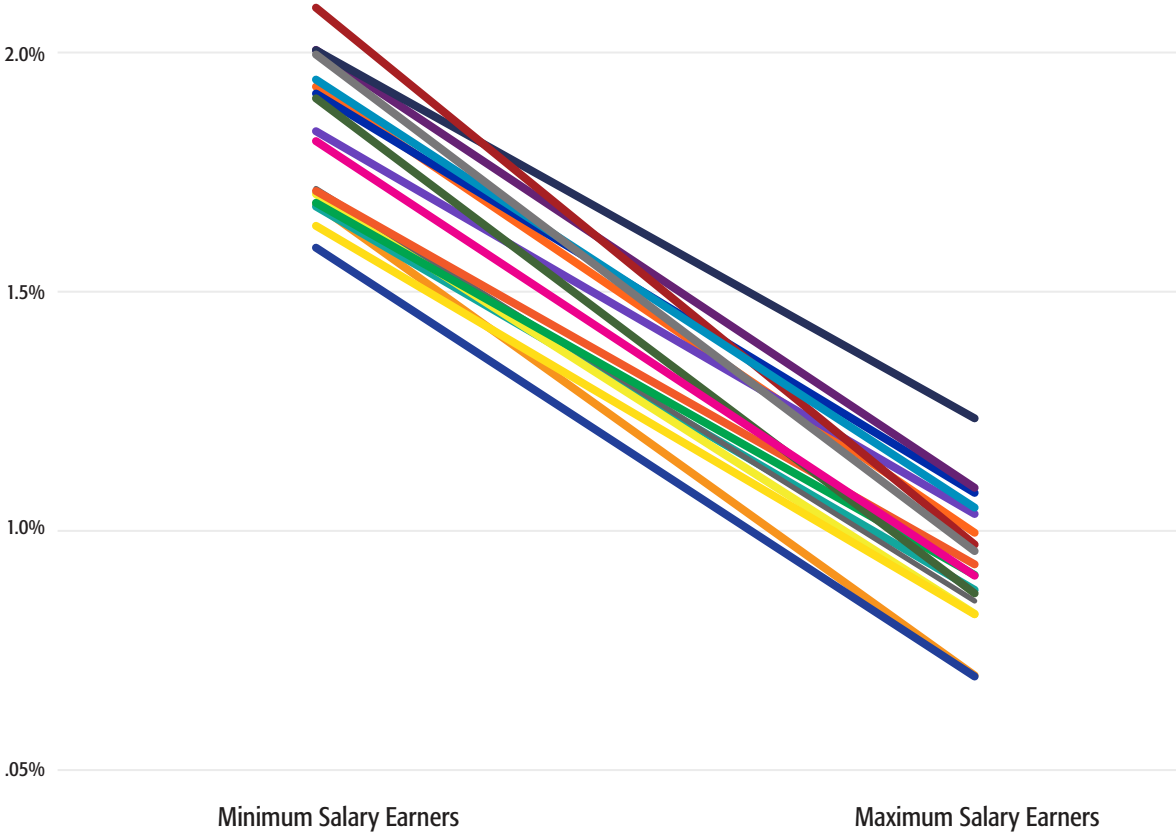
Local association	Total dues	Minimum possible salary	Dues as a % of Minimum Salary	Maximum possible salary	Dues as a % of Maximum Salary	Year Salaries Effective
Dracut Teachers Assoc.	\$828	\$42,587	1.9%	\$78,868	1.0%	2016–2017
Framingham Teachers Assoc.	\$842	\$46,384	1.8%	\$92,799	0.9%	2016–2017
Abington Educ. Assoc.	\$858	\$40,974	2.1%	\$88,230	1.0%	2017–2018
Methuen Educ. Assoc.	\$783	\$41,111	1.9%	\$89,961	0.9%	2017–2018
Clinton Teachers Assoc.	\$763	\$44,593	1.7%	\$81,954	0.9%	2017–2018
Springfield Educ. Assoc.	\$900	\$44,879	2.0%	\$72,800	1.2%	2017–2018
Marblehead Educ. Assoc.	\$781	\$46,313	1.7%	\$85,938	0.9%	2017–2018
Westwood Teachers Assoc.	\$768	\$48,224	1.6%	\$110,233	0.7%	2017–2018
Northampton Assoc. of School Employees	\$821	\$40,930	2.0%	\$75,251	1.1%	2018–2019
Somerset Teachers Assoc.	\$814	\$42,514	1.9%	\$75,345	1.1%	2018–2019
Grtr. Lowell Tech. HS Teachers Org.	\$785	\$45,768	1.7%	\$91,913	0.9%	2018–2019
Haverhill Educ. Assoc.	\$847	\$46,135	1.8%	\$81,737	1.0%	2018–2019
Barnstable Teachers Assoc.	\$911	\$47,228	1.9%	\$91,372	1.0%	2018–2019
Hudson Educ. Assoc.	\$779	\$47,551	1.6%	\$94,235	0.8%	2018–2019
Nauset Educ. Assoc.	\$811	\$47,601	1.7%	\$98,025	0.8%	2018–2019
Arlington Educ. Assoc.	\$802	\$47,777	1.7%	\$91,378	0.9%	2018–2019
Wayland Teachers' Assoc.	\$819	\$48,645	1.7%	\$117,190	0.7%	2018–2019

Figure 3. Dues as a percentage of salary (“dues burden”) of minimum and maximum salary earners

Local association	Total dues	Dues Burden for Minimum Salary Earners	Dues Burden for Maximum Salary Earners	Difference in Dues Burden
Dracut Teachers Assoc.	\$828	1.9%	1.0%	85.2%
Framingham Teachers Assoc.	\$842	1.8%	0.9%	100.1%
Abington Educ. Assoc.	\$858	2.1%	1.0%	115.3%
Methuen Educ. Assoc.	\$783	1.9%	0.9%	118.8%
Clinton Teachers Assoc.	\$763	1.7%	0.9%	83.8%
Springfield Educ. Assoc.	\$900	2.0%	1.2%	62.2%
Marblehead Educ. Assoc.	\$781	1.7%	0.9%	85.6%
Westwood Teachers Assoc.	\$768	1.6%	0.7%	128.6%
Northampton Assoc. of School Employees	\$821	2.0%	1.1%	83.9%
Somerset Teachers Assoc.	\$814	1.9%	1.1%	77.2%
Grtr. Lowell Tech. HS Teachers Org.	\$785	1.7%	0.9%	100.8%
Haverhill Educ. Assoc.	\$847	1.8%	1.0%	77.2%
Barnstable Teachers Assoc.	\$911	1.9%	1.0%	93.5%
Hudson Educ. Assoc.	\$779	1.6%	0.8%	98.2%
Nauset Educ. Assoc.	\$811	1.7%	0.8%	105.9%
Arlington Educ. Assoc.	\$802	1.7%	0.9%	91.3%
Wayland Teachers' Assoc.	\$819	1.7%	0.7%	140.9%

Figure 3 shows the difference between the shares of salary paid by the lowest- and highest-paid teachers in each district. It reveals that Massachusetts teachers unions have a regressive model of revenue collection.

Figure 4. A comparison of the dues burdens of minimum and maximum salary earners by district (2018–2019).



In essence, the flat structure of union dues means teachers making more pay a lower percentage of their salary in membership dues. The lowest-salaried teachers pay anywhere from 62 percent to 141 percent more on membership dues as a percentage of total annual salary than the highest-salaried teachers in their district. This fact contradicts union positions in favor of progressive taxation and support for the now-defunct “millionaire’s tax” in Massachusetts. Union leaders are unwilling to implement the same types of progressive structures when it comes to their own revenue.

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Endnotes

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 - Abington Education Association: <https://abingtoneducationassociation.files.wordpress.com/2018/10/abington-teacher-cba-2015-2018-final.pdf>.
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 - Barnstable Teachers Association: <http://barnstable.massteacher.org/files/BTA%20LEU%20Contract%202017-2020%20-%20final.pdf>.
 - Clinton Teachers Association: <https://clinton.k12.ma.us/ourpages/auto/2016/12/22/50971543/CTA%20Contract%202015-2018.pdf>.
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 - Framingham Teachers Association: <https://framingham.massteacher.org/wp-content/uploads/sites/65/2016/01/UNIT-A-CONTRACT-2015-2018.pdf>.
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 - Haverhill Education Association: <https://haverhill.massteacher.org/wp-content/uploads/sites/30/2018/11/Teachers-FY19-Salary-Scale-revised-10.25.18.pdf>.
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 - Methuen Education Association: <http://methuen.massteacher.org/files/Unit%20A%20contract%202016-2018%20final.pdf>.
 - Nauset Education Association: <http://nauset.massteacher.org/NAUSET%20TEACHER%20Contract%20FY18-FY20.pdf>.
 - Northampton Association of School Employees: <http://www.nasemta.org/contracts/teachers-contract/>.
 - Somerset Teachers Association: http://somerstteachers.weebly.com/uploads/1/8/6/6/186640/2016-22_salary_schedules_2017-21__1_.pdf.
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 - Westwood Teachers Association: <https://docs.google.com/>
- 4 (2018, September 27). Teacher Salaries Report. Retrieved from Department of Elementary and Secondary Education School and District Profiles: <http://profiles.doe.mass.edu/statereport/teachersalaries.aspx?viewer?a=v&pid=sites&srcid=ZGVmYXVsdGRvbWVpbXN3dGFtYTIwMTJ8Z3g6N2NjZWVmNzE4MDgwYzEzZQ>.

